



**Wage & Investment**

# ***Affordable Care Act Information Returns (AIR)***

*Working Group Meeting  
April 30, 2015*

*Draft Publication 5165 & Additional Topics for Review*



# Things to Know

## ***Important things to know about electronically filing ACA Information Returns***

- Affordable Care Act Information Returns (Forms 1094-B, 1095-B, 1094-C and 1095-C) must be filed using “AIR” (Affordable Care Act Information Return System) – ACA Information Returns may not be filed using FIRE .
- Acceptable Format for Transmission is XML (Returns will not be accepted electronically in any other format)
- Each transmission is limited to 100MB, transmissions larger than 100MB must be split.
- Testing for Tax Year 2014 returns (voluntary year) will begin July 2015 and Tax Year 2014 returns may be filed beginning October 2015
- Returns for Tax Year 2015 must be filed with the IRS by February 28, 2016 (paper) or March 31, 2016 (electronic)



## **Publication 5165 Overview**



# Publication 5165

## ***Publication 5165 “Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters”***

Outlines the communication procedures, transmission formats, and validation procedures for returns transmitted electronically through the AIR system. Also covers the following topics:

- Uniquely Identifying the Transmission
- Submitting the AIR Application for Transmitter Control Code (TCC)
- Transmission and Data Structures (A2A and UI)
- Retrieving Acknowledgements
- How the IRS Validates the Transmission and Return Data



## **ACA Information Return Application for Transmitter Control Code (TCC)**



# ACA Application for Transmitter Control Code (TCC)

There is a two-step process to apply to participate in electronic filing of ACA Information Returns.

1. The Responsible Officials and Contacts must register in e-Services with their personal information.
  - Registration is a one-time, universal process that authenticates the individual registrant to the IRS through the use of "shared secrets" and enables you to do business electronically with the IRS. Individuals within your organization who will be responsible for electronically filing ACA information returns and/or creating or maintaining your IRS ACA Transmitter Control Code (TCC) Application will need to individually register with e-Services.
2. Submit the *ACA Information Return Application for Transmitter Control Code (TCC)*.
  - The Responsible official will initiate the application for the organization and sign the application using their e-Services PIN. The TCC is assigned to the organization. When personnel changes occur in the organization, the application can be updated with the appropriate Responsible Officials and/or Contacts.



# Responsible Officials & Contacts

Responsible Officials and Contacts are listed on the application.

Responsible Officials must sign the terms of agreement for the application.

Online Tutorials

Mailbox

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Contact Us

Firm Information

Responsible Officials

Contacts

Application Details

Software Developer

Summary

Comments

Terms of Agreement

## Responsible Official

The Responsible Official is an individual with responsibility and authority over the operations at designated sites. The Responsible Official is the first point of contact with the IRS. They have authority to sign revised applications, and are responsible for ensuring that all requirements of the IRS electronic filing of information returns program adhered to. A Responsible Official may be responsible for more than one office.

Required fields are marked with an asterisk (\*) and must be completed to submit the form.

### Add New Responsible Official

First Name\*

Middle Initial

Last Name\*

Suffix

Position or Title\*

U.S. Citizen\*

Social Security Number (SSN) or Individual Tax ID Number (ITIN) \*

Date of Birth(mm/dd/yyyy)\*

Email Address\*

Telephone Country Code\*

### Responsible Official List

Name	SSN/ITIN	Phone Number	Edit	Delete
Joe Montana	***-**-0309	11123456789		

Online Tutorials

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Sign Out

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## Contact

Contacts are required for all applications. Please enter a minimum of two Contacts and up to a maximum of 10 Contacts. Enter Contacts who will be available on a daily basis to answer IRS questions regarding the application and any processing issues throughout the year.

Required fields are marked with an asterisk (\*) and must be completed to submit the form.

### Add New Contact

First Name\*

Middle Initial

Last Name\*

Suffix

Position or Title\*

U.S. Citizen\*

Social Security Number (SSN) or Individual Tax ID Number (ITIN) \*

Date of Birth(mm/dd/yyyy)\*

Email Address\*

### Contact List

Name	SSN/ITIN	Phone Number	Edit	Delete
Joe Montana	***-**-0309	0978987		
Joe Montana	***-**-0903	2333333333333333		



# ACA TCC Roles

The *ACA Information Return Application for Transmitter Control Code (TCC)* requires the organization to identify what electronic filing roles they will participate in:

- Software Developer - An organization that writes either origination or transmission software according to IRS specifications.
- Transmitter - A third-party that directly sends the electronic return data to the IRS on behalf of any business or organization.
- Issuer – A business or organization transmitting their own ACA information returns. The term issuer includes any person required to report coverage on Form 1095-B and any applicable large employer required to report offers of coverage on Form 1095-C and file associated transmittals on Form 1094-B or 1094-C.

**Note:** The roles are not mutually exclusive.

## TCC Information:

Role	T/P Indicator	TCC	Status
Transmitter	P	BBQZ8	Active
Software Developer	T	BBQZB	Active





# Software Developer

Each role will have a separate TCC. If the application includes the Software Developer role, additional information is required to assign a Software ID; additional Software Developer information includes the type of Software Package, the forms supported by the software, and the transmission method.

## Software IDs:

Year	SW Package	Status	Forms	Software ID	Status	Transmission Method
2014	Online	Test	1094/1095C	14A0000629	Test	AFA for ACA Internet Transmitter,A2A System Enroller
			1094/1095B	14A0000630	Test	A2A System Enroller,AFA for ACA Internet Transmitter
2014	COTS	Test	1094/1095B	14A0000633	Test	A2A System Enroller,AFA for ACA Internet Transmitter

## TCC Limitation

Each TCC is limited to approximately 1,100 transmissions. AIR will include the number of transmissions remaining in the sequence number pool as part of the status every time a Transmitter requests an Acknowledgement for a transmission. Also, a warning message will be issued to the Transmitter when the available pool of shipment IDs is nearing exhaustion. Below is an example of the messages a Transmitter will receive:

- TCC xxxxx - Only 200 transmissions remain for this TCC
- TCC xxxxx - Only 100 transmission remain for this TCC
- TCC xxxxx - Only 50 transmission remain for this TCC

Once the entire pool of shipment IDs is used, AIR will reject the subsequent transmissions with the appropriate error code. Note: Rejected transmissions and transmissions sent to the Test environment are not assigned a shipment ID and do not count against the available pool of shipment IDs.

## **Correction Process**



# Overview

**Purpose:** Present the process for correcting ACA Information Returns records

**Problem:** Form 1094 and 1095 records identified as having errors must be corrected and those correction records must reference the records that are being corrected.

**Solution:** Shared Unique Record-Level IDs

- Transmitters will
  - Generate IDs for each 1094 and 1095 record they submit to the IRS and persist those IDs with the data;
  - The IDs allow the transmitter and the IRS to match corrections to the data being corrected; and
  - Submit corrections to IRS for errors identified by IRS; discovered by Transmitters and their customers; or reported by Recipients of the Returns
- IRS will use IDs to
  - Precisely identify and communicate errors to Transmitters
  - Associate corrections to records they seek to correct

**Scope:** ACA electronically-filed 1094-C and 1095-B and C Accepted Information Returns



# Replacements versus Corrections

## Replacement:

IRS requests a replacement when an original file (or transmission) is rejected

- When a transmission is rejected, the entire transmission (every record in the rejected transmission) must be replaced

## Correction:

Correction occurs after a transmission is accepted (with or without errors)

- Corrections apply on a record by record basis either for errors reported by IRS or those discovered by filers independently

*A separate briefing describes the replacement process for rejected returns*

# New Electronic Error Correction Process

## New error reporting provides record-level detail

- 1094 Unique ID / Errors by data element
- 1095 Unique ID / Errors by data element

## Acknowledgement (XML)

Lorem Ipsum	Lorem Ipsum	Lorem Ipsum	Lorem Ipsum
555555555	55555555	5555555	555555555
555555555	555555555	55555555	5555555555
555555555	55555555	5555555	555555555
555555555	55555555	5555555	5555555555
555555555	555555555	55555555	5555555555
555555555	55555555	5555555	5555555555
555555555	555555555	55555555	5555555555
555555555	55555555	5555555	5555555555
555555555	555555555	55555555	5555555555
555555555	55555555	5555555	5555555555



## New Process corrects entity *and* detail information



## Locate Errors -- Find erroneous records using Unique IDs from Acknowledgement

## Correction for 1094-C

**Corrected 1094-C with  
New and Original Unique  
IDs (including Key Fields  
from original record)**

### Prepare and Send Corrections:

- Correction records are assigned their own unique IDs just like original records
- Correction records reference the Unique IDs of the records being corrected
- The process enables corrections to be applied to original records as well as corrected records

### Prepare and Send Corrections:

- Include Unique ID of the record being corrected
- Process enables Corrections to Original Records well as Records that have been already corrected

## Correction for 1095 B or C

**Original 1094 B or C with  
New Unique ID**

**Corrected 1095 B or C  
with New and Original  
Unique IDs (including Key  
Fields from original  
record)**



# UI Transmitter's View - New Electronic Filing Process

- Sequentially number each submission within the transmission starting at 1
- Sequentially number each record within each submission starting at 1

## Generate and Sends Transmission

- Assigns submission and record-level IDs
- Creates Transmission
- Sends Transmission to IRS and receives Receipt ID
- Stores Transmission along with Receipt ID as received from IRS

- Assigns sequential numbers to submissions and records and persists them with each 1094 and 1095 filed
- Obtain Receipt ID and persists with Transmission

## Generate and Sends Transmission

- Assigns submission and record-level IDs
- Creates Transmission
- Sends Transmission to IRS
- Stores Transmission along with Receipt ID and UTID as received from IRS

## Acknowledgment

- Receipt ID
- UTID for Transmission
- Status: Accepted
- Other information
- Error Listing:
  - Unique Record ID: ReceiptID|12|144
  - Error Code: YYNNY
  - Error Desc: Employee TIN Not Match
  - Content Element



# A2A Transmitter's View - New Electronic Filing Process

## A2A Transmitter

### Generates and Sends Transmission

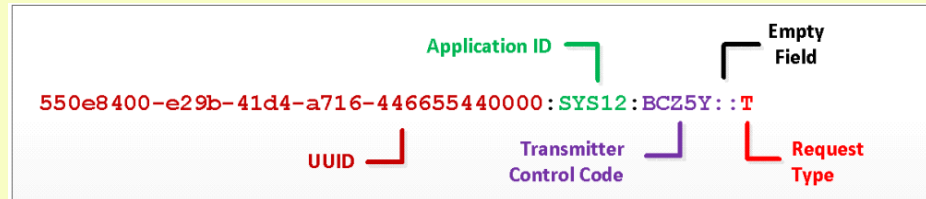
- Assigns Unique Transmission ID (UTID)
- Assigns submission and record IDs
- Creates Transmission
- Sends Transmission to IRS
- Stores Transmission as sent with Receipt ID which is unique for all Transmission received by IRS

### Requests Status / Receives Acknowledgement

- Acknowledgements precisely tie errors to records, data elements and instances

## A2

- Unique Transmission ID (UTID) utilizing IRS' Information Return Processing Template as follows



- Submission ID (SID) = Sequence number of 1094 (1-n)
- Record ID (RID) = Sequence number of 1095 w/in Submission (1-n)
- **Obtains and stores Receipt ID**

### Acknowledgment (XML)

- Receipt ID
- Status: Accepted
- Other stuff
- Error Detail File:
  - \* Unique Record ID: ReceiptID | 12 | 144
  - \* Error Code: YYNNYY
  - \* Error Description: Employee TIN Not Match
  - \* Content Element



# Transmitter's View of Correction Process - Breakout

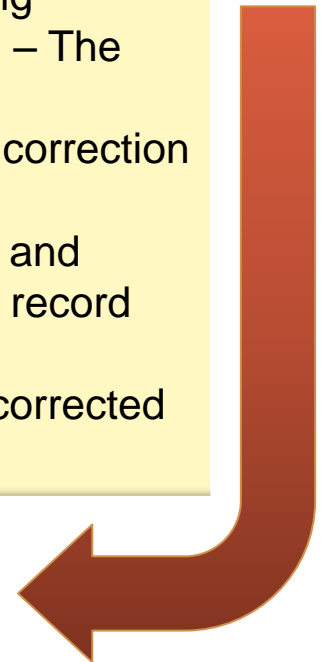
1  
Transmitter receives acknowledgement and locates record containing error



2  
Transmitter identifies problem as a bad Employee TIN

- Finds erroneous records using Unique IDs from Acknowledgement.
- Process works not only correcting originals but for correcting corrections, correcting corrections to corrections and so on – The following rules makes this possible.
- Rule: Within a transmission, do not provide more than one correction record referencing a single record being corrected.
- Rule: Always apply corrections to the last record submitted and accepted (i.e., the Corrected Record ID references the last record accepted).
- Rule: Always include complete record for corrections, i.e., corrected attributes as well as other data attributes

3  
Transmitter generates correction records and Transmits





# Transmitter's View of Correction Process – Locating the Reported Error

Transmitter  
locates  
ackno  
nt-r

## 1 Locates Record Containing the Error

1. Transmitter requests and receives acknowledgement

2. Finds that the acknowledgement indicates an error in record  
"ReceiptID | 12 |144"\*

### 3. Locates the record

- Identifies the Receipt ID in the transmission list
- Looks for the 12<sup>th</sup> 1094-C within the transmission and the 144<sup>th</sup> 1095-C record within the submission

Transmitter  
identifies  
problem as a  
Employee

2



# Transmitter's View of Correction Process – Identifying the problem

1

Transmitter locates acknowledgement-reported error

2

## Identifies Problem

2

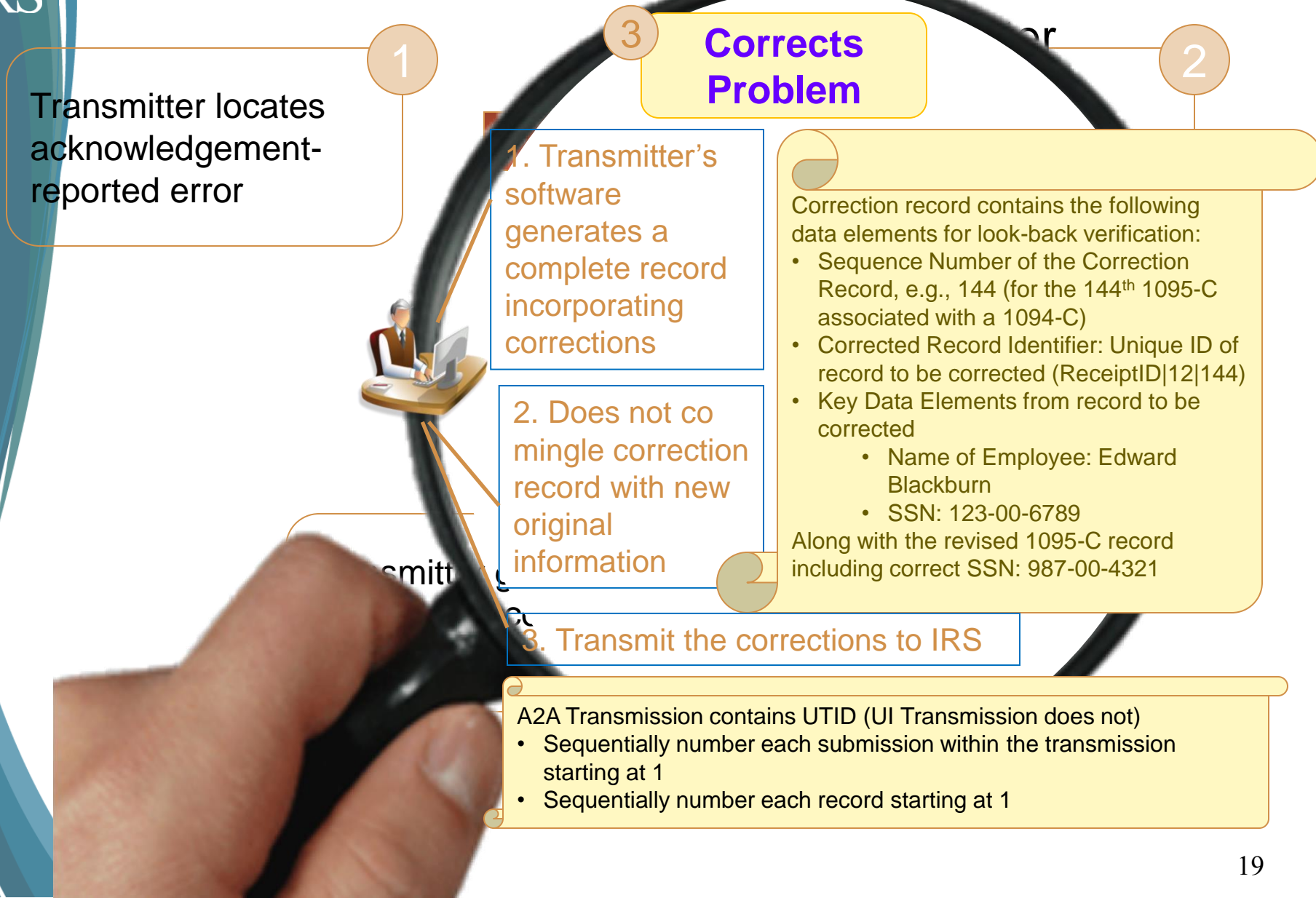
1. Transmitter learns from the XPathContent\* and error code that the problem is an issue with 1095-C “Employee SSN” for Edward Blackburn that doesn’t match IRS records

2. Further analysis revealed that the SSN was inadvertently transposed

Transmitter receives  
correction code

- \* “Drill-down” to form and data element containing the error
- Transmission #ReceiptID
  - Submission #12 in #ReceiptID
  - Record #144 in Submission #12 in #ReceiptID
  - Element <XPathContent> in Record #144 in Submission #12 in #ReceiptID

# Transmitter's View of Correction Process – Correcting the Error



# Simple Rules to File Corrections

## Global Rules

- Correct only one record per Unique ID, e.g., if a correction record was submitted for an original, and a new error is discovered, correct the correction
- File corrections in a separate transmission (original and correction records may not be comingled in a single transmission)

## Form-Specific Rules

Problem	Solution
Correct 1094-B	Not currently available (No checkbox)
Correct 1095-B	File correction 1095-Bs with a 1094-B record
Correct 1094-C	File 1094-C corrections (entity and non-entity data) with no 1095-C records included
Correct 1095-C	File correction 1095-Cs along with a 1094-C without the correction box checked and with only Part I completed

# Summary

## The new process

- Simplifies Information Return electronic correction process
- Provides transmitters precise and detailed error information – not just summary information
- Enables electronic correction of a transmittal – the 1094-C
- Facilitates communication using Unique IDs
- Ensures accurate and traceable corrections
- Ensures unambiguous association of correction to record being corrected
- Provides immediate feedback to facilitate learning and ensure corrections get their intended results

## **3/31 Questions and Answers**



# Administrative Questions

## **Where can I go to sign up for quick alerts?**

QuickAlerts, an IRS e-mail service, is used to disseminate information quickly to subscribers. This service provides Tax Professionals with up-to-date information on electronic filing throughout the year, with particular emphasis on issues during the filing season. For more information on QuickAlerts and how to subscribe go to:

<http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Subscribe-To-Quick-Alerts>





# Administrative Questions

## **How do I submit ACA information returns electronically to the IRS?**

- ACA Information Returns Forms 1094/1095B and Forms 1094/1095C must be transmitted electronically through the Affordable Care Act Information Return System (AIR).
- ACA Information Returns cannot be transmitted through FIRE. AIR and FIRE have separate infrastructures and do not interface with each other. Each system has its own test and submission requirements.



# ACA Assurance Test System Questions

## **Where on the website do I go to register for testing on AATS?**

- All Software Developers and Transmitters who wish to transmit ACA Information Returns must apply and receive a Transmitter Control Code (TCC) to submit ACA Information Return data to the IRS.
- NOTE: The FIRE System TCCs cannot not be used to transmit ACA Information Returns.
- The ACA Information Returns Application for TCC will be available on e-Services at [irs.gov](https://irs.gov) in June 2015.
- To register for a user account, go to the eServices website:  
<https://la1.www4.irs.gov/e-services/Registration/index.htm>

## **How long will we have to utilize the test database?**

The ACA AssuranceTest System will be available for submission of Tax Year 2014 test files from July 2015 through the end of the year.



# ACA Assurance Test System Questions

## **How do Software Developers and Transmitters AATS test software and/or verify their ability to communicate with the IRS?**

- Software Developers and Transmitters must obtain a Transmitter Control Code (TCC) to utilize the ACA Assurance Test System (AATS) to test software and/or verify their ability to communicate with the IRS.
- When completing the application for obtaining an ACA TCC, the applicant would select the appropriate role(s) (e.g. transmitter, issuer/payer, software developer).
- When the TCC is issued, the status is set to “T” for test.
- The requirements for passing AATS are dependent on the role selected.
- Once the communication test and/or all AATS scenarios are passed, the TCC status is changed to “P” for Production.



# ACA Assurance Test System Questions

## Where can I go to get the test scenarios?

Subscriptions ▾ | Language ▾ | Information For... ▾

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Software Developers  
Information Returns

### Affordable Care Act Information Returns (AIR) Program

The two new information returns and two new transmittal forms for the Affordable Care Act (ACA) are:

- Form 1094-B, Transmittal of Health Coverage Information Returns
- Form 1095-B, Health Coverage
- Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
- Form 1095-C, Employer-Provided Health Insurance Offer and Coverage

ACA information returns and transmittals are electronically filed through the ACA Information Returns (AIR) system in 2015 for Tax Year 2014. Find out more information on the [Affordable Care Act Information Returns \(AIR\) - Did You Know?](#) page.

[Affordable Care Act Information Returns \(AIR\) Program Overview page.](#)  
Information on the introduction and background for electronically filing through AIR, including monthly working group meeting presentations.

[Affordable Care Act Information Returns \(AIR\) Schemas and Business Rules](#)  
Find information about schemas and business rules for Forms 1094-B, 1095-B, 1094-C and 1095-C

[Affordable Care Act Information Returns Assurance Testing System \(AATS\)](#)  
Find information about testing ACA Information Returns.  
The scheduled start date for AATS is July 2015. Tax Year 2014 test scenarios have posted to the AATS page.

Page Last Reviewed or Updated: 03-Apr-2015

<http://www.irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Information-Return-AIR-Program>



# ACA Assurance Test System Questions

Once a test file has been submitted (this fall), will we get error reports back?

- When the test submission is received, it will be checked for security threats and XML syntax errors. If either of these are present, the transmission will be rejected and an error fault code will be returned.
- If it passes the initial validation and is determined to be processible, a Receipt ID will be generated and returned to the transmitter.
- The XML for each test scenario will be compared to the answer key using a character-by-character comparison tool which compares each character including leading, trailing, and embedded spaces; punctuation; and capitalization (case sensitivity) and any differences in the comparison will result in “no match” with error messages made available to you.



# Signature Questions

**How should 'JuratSignatureTxt' be populated on form 1094?  
Is that some sort of digital signature?**

The Jurat Signature is a digital signature; however, it is not a required field on Tax Year 2014 ACA Information returns. IRS recommends that this data element be excluded from your XML submission for Processing Year 2015.

**What is the process for an ALE member to "sign" a Form 1094-C that is being prepared by a vendor and filed electronically?**

Signature requirements have been waived for Processing Year 2015.



# Format and File Size Questions

## **Is there a file size limit?**

Electronic transmissions are limited to 100MB (native XML uncompressed).

## **How many forms can be submitted with each transmittal?**

The number of forms that can be transmitted within the 100MB limit is dependent on whether the return being submitted is a Form 1095-B or Form 1095-C the Information Return type. Approximately 10,000 returns can be submitted before exceeding the file size limit.



# Format and File Size Questions

## If I have more forms to submit than can fit into a single transmission, can I submit multiple transmissions?

- Multiple submissions may be required if the number of records to be reported exceeds the file size limit. Each submission must have a transmittal (1094) and the associated payee records (1095s). Additional transmissions may be sent back to back.
- Submitting multiple 1094-C transmissions is more complicated. There may be instances where more than one party (i.e. DGE, 3rd party reporting agent, etc.) will be transmitting 1094-Cs on behalf of an ALE. Only one of the reporting parties would file an “Authoritative” 1094-C with their transmissions and the others will not. If all of the records cannot be contained in a single transmission, one or more additional transmissions may be required. Do not check the authoritative checkbox on the second or subsequent submissions and complete only Part 1 of the Form 1094-C.
- **Example:** City has employees covered under the County plan, the State plan and City’s plan. City delegates County and State to report on their plan participants on City’s behalf. City will file for theirs. So we would receive 3 separate transmissions on behalf of City but only one of those transmissions are to have an “Authoritative” 1094-C.





# Correction Questions

**Should the corrected 1095-B include only the change or all members that were on the original 1095-B?**

Each record containing an error is identified using a Unique Record ID. The issuer should correct the error and resubmit only the corrected records in a separate transmission. All covered individuals listed in Part IV need to be on the corrected 1095-B.

**Where can I find additional information on how corrections will be managed and submitted?**

Additional information on the correction process is available in Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).



# Error Reporting

**Because the Receipt ID is issued for each transmission, how does the error acknowledgement work when more than one 1095-B form is transmitted?**

The Receipt ID is used to request the status of the acknowledgement. All errors identified in the transmission are associated with a specific Unique Submission ID and/or a Unique Record ID. All errors identified in the submission are included in an error file which is a MTOM attachment to the acknowledgement.



# Error Reporting

## **Can we get an example of error data file?**

A sample error file can be provided at a later time.

## **How long do we have to fix an error if it gets rejected?**

ACA Information Returns must be corrected within 60 days of receipt of the Acknowledgement to be considered on-time.

# Error Reporting

## What else will reject the entire transmissions?

- Malformed XML -Message not formatted properly and/or cannot be interpreted.
- SOAP message does not conform to WSDL
- Attachment exceeds maximum limit of 100MB
- Potential security threat identified
- Gzip compression check failure (Request message must be sent using HTTP compression)
- Message not MTOM (Request message must be MTOM encoded)
- Failed to authenticate



# Interface with IRS and Recipient Questions

**For the paper copies that we need to mail to our employees, do you have a mail merge version or some other method that we can print these forms?**

IRS does not provide mail merge versions to facilitate printing.

**Will there be an IRS user interface to load data or will entities have to file through a TurboTax type software?**

Multiple channels are available for submitting Information Returns in XML format. Additional information is available in Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).



# Interface with IRS and Recipient Questions

**Are we populating the forms in a PDF and then uploading into the website?**

No. ACA Information Returns are only accepted electronically in XML format. ACSII and PDF formats are not supported.  
NOTE: ACA Information Returns are not supported by FIRE.

**Will we be able to use the same software infrastructure for A2A that we will be using for 94x MeF?**

No. The A2A infrastructure is different for submitting ACA Information Returns from the A2A infrastructure for submitting tax returns through the MeF platform.



# Interface with IRS and Recipient Questions

**Does the IRS have any plans to build an Excel based e-filing system for low volume filer that don't want to buy 3rd party software? Like SSA and W-2 filings.**

No. [There are no plans to build an Excel based e-filing system.] ACA Information Returns are only accepted in XML format.



# Miscellaneous Questions

**Does the schema include every single field that is on the employee's PDF?**

Yes, all fields represented on the paper form or PDF are included in the schema. A link to the ACA Information Return schemas can be found at:

<http://www.irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Return-AIR-Program>





## Miscellaneous Questions

**Will the AIR system be open during a specific timeframe throughout the year or will the system be open during the whole year to accommodate the submission of corrected forms?**

Tax Year 2014 ACA Information Returns will be available until the end of the year with the exception of scheduled maintenance periods and cutover to the next release. Corrected returns must be submitted within 60 days to be considered timely. Corrections will not be accepted after December 31, 2015.

**If we do not have data for an element, do we include an XML element with no value? Or exclude the XML element?**

IRS recommends that you exclude data elements from the XML for which you have no data for all optional fields.



# Miscellaneous Questions

## **How do we build the UniqueRecordIDType elements?**

The process of building the Unique Record ID Type elements is defined in Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).

## **Does the file require a specific encoding types?**

Yes, MTOM coding is supported. Additional information is available in Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).



# Miscellaneous Questions

## **When will Publication 5165 be released?**

A DRAFT version of Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015) Was posted April 27, 2015.

## **Are the schemas posted on [irs.gov](http://irs.gov) the Final schemas?**

Internal software testing is a continuing process. It is not uncommon for some changes to be required to both the schema and the associated business rules. IRS will provide updates to the schema and business rule packages as needed.

## **Do you expect changes to the schemas for Tax Year 2015?**

The schemas for the ACA Information Returns will have minor changes for Tax Year 2015. DRAFT Tax Year 2015 schemas will be available in the June timeframe.



## Miscellaneous Questions

### **Will a response be sent for each 1095-B whether it is accepted or failed?**

Individual data records(1095-Bs) are not rejected or accepted. The transmission that the submission is associated with (1094-B and associated 1095-B records) may be accepted or rejected based on the type and number of errors that are present in the submission. If the error severity and the number of errors associated with the submission are below a defined threshold, the submission may be submitted and processed with errors. An error file will be attached to the acknowledgement identifying the areas that require correction. Threshold limits are not enforced in Processing Year 2015.



# Miscellaneous Questions

## **Is there a document describing the testing process and steps?**

Publication 5164 Test Package for Electronic Filers of the Affordable Care Act Information Returns defines the testing process. A DRAFT version of this publication will be posted to [irs.gov](http://irs.gov) in May 2015.

## **Will there be a publication associated with AIR like 1220 is with FIRE?**

- Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).
- Publication 5164 Test Package for Electronic Filers of the Affordable Care Act Information Returns.



# AIR Program Resources

Details	Source
<b>ACA Information Returns (AIR) Program</b>	
AIR Homepage	<a href="https://irs.gov/for-Tax-Pros/Software-Developers/Information&gt;Returns/Affordable-Care-Act-Information-Return-AIR-Program">irs.gov/for-Tax-Pros/Software-Developers/Information&gt;Returns/Affordable-Care-Act-Information-Return-AIR-Program</a>
Did You Know?	<a href="https://irs.gov/for-Tax-Pros/Software-Developers/Information&gt;Returns/Affordable-Care-Act-Information&gt;Returns-AIR-Program-Did-You-Know%3F">irs.gov/for-Tax-Pros/Software-Developers/Information&gt;Returns/Affordable-Care-Act-Information&gt;Returns-AIR-Program-Did-You-Know%3F</a>
Working Group Meeting Details	<a href="https://irs.gov/for-Tax-Pros/Software-Developers/Information&gt;Returns/Affordable-Care-Act-Information&gt;Returns-AIR-Program-Overview">irs.gov/for-Tax-Pros/Software-Developers/Information&gt;Returns/Affordable-Care-Act-Information&gt;Returns-AIR-Program-Overview</a>
Schema to Form Crosswalk	<a href="https://irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR_Working_Group_Meeting_02192015v2.pdf">irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR_Working_Group_Meeting_02192015v2.pdf</a>
2014 DRAFT Schemas	<a href="https://irs.gov/for-Tax-Pros/Software-Developers/Information&gt;Returns/Tax-Year-2014-Schemas-for-Affordable-Care-Act-Information&gt;Returns-(AIR)">irs.gov/for-Tax-Pros/Software-Developers/Information&gt;Returns/Tax-Year-2014-Schemas-for-Affordable-Care-Act-Information&gt;Returns-(AIR)</a>
AIR Mailbox – <i>Technical Inquiries Only</i>	<a href="mailto:airmailbox@irs.gov">airmailbox@irs.gov</a>
Subscribe to Quick Alerts	<a href="http://www.irs.gov/Tax-Professionals/e-File-Providers-&amp;-Partners/Subscribe-To-Quick-Alerts">http://www.irs.gov/Tax-Professionals/e-File-Providers-&amp;-Partners/Subscribe-To-Quick-Alerts</a>



# Forms and Publications Resources

Details	Source
<b>ACA Information Return Forms and Publications</b>	
Form 1095-B	<a href="http://www.irs.gov/pub/irs-pdf/f1095b.pdf">http://www.irs.gov/pub/irs-pdf/f1095b.pdf</a>
Instructions 1095-B	<a href="http://www.irs.gov/pub/irs-pdf/i109495b.pdf">http://www.irs.gov/pub/irs-pdf/i109495b.pdf</a>
Form 1095-C	<a href="http://www.irs.gov/pub/irs-pdf/f1095c.pdf">http://www.irs.gov/pub/irs-pdf/f1095c.pdf</a>
Instructions 1095-C	<a href="http://www.irs.gov/pub/irs-pdf/i109495c.pdf">http://www.irs.gov/pub/irs-pdf/i109495c.pdf</a>
Publication 5165 (Early Look)	<a href="http://www.irs.gov/for-Tax-Pros/Software-Developers/Information&gt;Returns/Affordable-Care-Act-Information-Return-AIR-Program">http://www.irs.gov/for-Tax-Pros/Software-Developers/Information&gt;Returns/Affordable-Care-Act-Information-Return-AIR-Program</a>



# ACA Tax Law Resources

Details	Source
ACA Tax Law	
IRS ACA Homepage	<a href="http://irs.gov/aca">irs.gov/aca</a>
6055 Regulations	<a href="http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05051.pdf">http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05051.pdf</a>
6055 Information Reporting Overview	<a href="http://irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Providers-of-Minimum-Essential-Coverage">irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Providers-of-Minimum-Essential-Coverage</a>
6055 Q&As	<a href="http://irs.gov/Affordable-Care-Act/Questions-and-Answers-on-Information-Reporting-by-Health-Coverage-Providers-Section-6055">irs.gov/Affordable-Care-Act/Questions-and-Answers-on-Information-Reporting-by-Health-Coverage-Providers-Section-6055</a>
6056 Regulations	<a href="http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05050.pdf">http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05050.pdf</a>
6056 Information Reporting Overview	<a href="http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers">http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers</a>
6056 Q&As	<a href="http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Reporting-of-Offers-of-Health-Insurance-Coverage-by-Employers-Section-6056">http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Reporting-of-Offers-of-Health-Insurance-Coverage-by-Employers-Section-6056</a>
Legal Guidance and Other Resources	<a href="http://irs.gov/Affordable-Care-Act/Affordable-Care-Act-of-2010-News-Releases-Multimedia-and-Legal-Guidance">irs.gov/Affordable-Care-Act/Affordable-Care-Act-of-2010-News-Releases-Multimedia-and-Legal-Guidance</a>
e-File Overview	<a href="http://irs.gov/Businesses/Corporations/e-file-Affordable-Care-Act-Information-Reports">irs.gov/Businesses/Corporations/e-file-Affordable-Care-Act-Information-Reports</a>



## **Appendix**



# Appendix: Current 1220 Electronic Correction Process

**Current Error Reporting Focuses on Fixing Rejected Files**

**Look up Transmission Status (FIRE)**

15 'B' records contain <error condition> The record sequence number 3 is the first known record containing this error



**For More Detail Call TSO**

## Process for Corrections

Correction Protocol - Non-entity Payee data (e.g., amounts on a 1099)

T-Record

A-Record

"G"-Coded B-Record (identical Entity + New Amounts)

C-Record

F-Record

Correction Protocol - Wrong Payee Name / TIN

T-Record

Transaction 1

A-Record

G"-Coded B-Record (Identical Entity + Zeros in all Payment Amounts)

C-Record

F-Record

Transaction 2

A-Record

"C"-Coded B-Record (New Entity + Correct Information)

C-Record

Correction Protocol (Manual only) - Wrong Payer Name / TIN\*



**TSO**

**Key:**

T-Record = Transmitter Record

A-Record = Payer Record

B-Record = Payee Record

C-Record = "End of Payer Record (includes summary totals)"

F-Record = End of Transmission Record

\* "If an error is discovered in reporting the payer (not recipient) name and/or TIN, the payer should write a letter to the IRS containing the following information....", IRS Publication 1220, Section 10.01 Corrected Returns, 2013



# Appendix: Shared Record-Level Unique ID Format

**Receipt IDs** are assigned to every transmission that the IRS AIR application receives and are assured unique by the underlying COTS framework. Receipt IDs formulate the basis for uniquely identifying records within a transmission.

**Submissions** within a transmission are identified (associated with a 1094 Transmittal) using a **Unique Submission ID (USID)** (Pipes "|" are used as delimiters between UTID, SID and RID)

- Receipt ID (51)
- "|"
- Sequence number (start at one and increment by one for each additional submission) (1 to **n\***)

**Records** within a Submission are identified using a **Unique Record ID (URID)**

- USID (51)
- "|"
- Sequence number (start at one and increment by one for each record within the submission)  
(1 to **n\***)

Example: The 98th 1095 Record in the 51st Submission of a Transmission would have a URID of:  
ReceiptID|51|98

\* Size limitation of 100MB per Transmission payload applies



# Appendix: Glossary

Category	Term or Acronym	Definition
Current Process: Publication 1220	"T" Record	Transmitter Record
	"A" Record	Payer Record, e.g., Form 1096
	"B" Record	Payee Record, e.g., Form 1099
	"C" Record	End of Payer Record (Includes summary totals)
	"F" Record	End of Transmission Record
IRS Organizations	TSO	Technical Services Operations (Formerly Information Returns Branch)
IRS Forms	1094-C	Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
	1095-C	Employer-Provided Health Insurance Offer and Coverage
	1095-B	Health Coverage
IRS Systems	FIRE	Filing Information Returns Electronically
	AIR	ACA Information Returns Processing (System)
Portal Access Methods	UI	User Interface
	A2A	Application to Application
Record-level Unique Identifier Components	BCID UUID	Business Correlation ID <ul style="list-style-type: none"> <li>Universally Unique Identifier (UUID) – Contained within Business Correlation ID</li> </ul>
	UTID	Unique Transmission ID (incorporates the IRS Business Correlation ID)
	USID	Unique Submission ID (Identifies a 1094 Transmittal record)
	URID	Unique Record ID (identifies 1095 records)
	XPath	XPath is a syntax for defining parts of an XML document – here, we are using Xpath to quickly find the form and data element within a form in which an error occurs